

# FYE 2009 Review - Annual Financial Report

School District: Casey County  
 Audit Firm Name: White & Associates, PSC  
 Date: 2/12/2010  
 1st Audit Reviewer: Kem Delaney-Ellis  
 2nd Audit Reviewer:

Date Generated: February 18, 2010 3:59:52 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,997,298.05	2,997,298.05	0.00	2,997,298.00	0.05	
Revenue (State) - 3900 (On-Behalf Payments)	3,411,782.37	3,739,373.04	-327,590.67	0.00	3,739,373.04	
Revenue (State) - 3XXX (Not 3900)	11,807,055.72	11,807,055.72	0.00	15,546,429.00	-3,739,373.28	See page 16 of audit report
Revenue (Federal) - 4XXX	30,843.73	30,843.73	0.00	30,844.00	-0.27	
Total Revenues	18,246,979.87	18,574,570.54	-327,590.67	18,574,571.00	-0.46	
Expenditures-Not including Transfers Out or On Behalf	13,764,101.39	13,761,010.62	3,090.77	17,500,384.00	-3,739,373.38	
Expenditures-On Behalf	3,411,782.37	3,739,373.04	-327,590.67	0.00	3,739,373.04	
Total Expenditures	17,175,883.76	17,500,383.66	-324,499.90	17,500,384.00	-0.34	
Excess (Deficiency) of Revenues Over Expenditures	1,071,096.11	1,074,186.88	-3,090.77	1,074,187.00	-0.12	
Other Financing Sources - Not Transfers In	102,783.25	102,783.25	0.00	102,783.00	0.25	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	75,000.00	75,000.00	0.00	75,000.00	0.00	
Total Other Financing Sources, Uses and Transfers	27,783.25	27,783.25	0.00	27,783.00	0.25	
Net Change in Fund Balance	1,098,879.36	1,101,970.13	-3,090.77	1,101,970.00	0.13	
Beginning Fund Balance - July 1	4,506,579.66	4,506,579.66	0.00	4,506,580.00	-0.34	
Ending Balance - June 30	5,605,459.02	5,608,549.79	-3,090.77	5,608,550.00	-0.21	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	3,411,782.37	3,739,373.04	-327,590.67	3,739,373.00	0.04	See page 41 of audit report, note O; Onbehalf payments
On-Behalf Expenditures by Fund	3,411,782.37	3,739,373.04	-327,590.67	3,739,373.00	0.04	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	89,388.67	89,388.67	0.00	89,389.00	-0.33	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	850,472.46	850,472.46	0.00	850,472.00	0.46	
Revenue (Federal) – 4XXX	2,551,591.90	2,551,591.90	0.00	2,551,592.00	-0.10	
Total Revenues	3,491,453.03	3,491,453.03	0.00	3,491,453.00	0.03	
Expenditures-Not including Transfers Out and not 0280	3,566,453.03	3,566,453.03	0.00	3,566,453.00	0.03	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,566,453.03	3,566,453.03	0.00	3,566,453.00	0.03	
Excess (Deficiency) of Revenues Over Expenditures	-75,000.00	-75,000.00	0.00	-75,000.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	75,000.00	75,000.00	0.00	75,000.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	75,000.00	75,000.00	0.00	75,000.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 310 (Capital Outlay) (310)</b>						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	218,239.00	218,239.00	0.00	218,239.00	0.00	
Total Revenues	218,239.00	218,239.00	0.00	218,239.00	0.00	
Expenditures-Not including Transfers Out	190,177.60	190,177.60	0.00	0.00	190,177.60	
Total Expenditures	190,177.60	190,177.60	0.00	0.00	190,177.60	
Excess (Deficiency) of Revenues Over Expenditures	28,061.40	28,061.40	0.00	218,239.00	-190,177.60	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	190,178.00	-190,178.00	Classification differences
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-190,178.00	190,178.00	
Net Change in Fund Balance	28,061.40	28,061.40	0.00	28,061.00	0.40	
Beginning Fund Balance - July 1	0.00	0.00	0.00	46,339.00	-46,339.00	Beginning balance difference to be determined
Ending Balance - June 30	28,061.40	28,061.40	0.00	74,400.00	-46,338.60	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 320 (Building) (320)</b>						
Revenue (Local) - 1XXX	281,377.00	281,377.00	0.00	281,377.00	0.00	
Revenue (State) – 3XXX	496,646.00	496,646.00	0.00	496,646.00	0.00	
Total Revenues	778,023.00	778,023.00	0.00	778,023.00	0.00	
Expenditures-Not including Transfers Out	744,904.81	744,904.81	0.00	0.00	744,904.81	
Total Expenditures	744,904.81	744,904.81	0.00	0.00	744,904.81	
Excess (Deficiency) of Revenues Over Expenditures	33,118.19	33,118.19	0.00	778,023.00	-744,904.81	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	744,905.00	-744,905.00	Classification differences
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-744,905.00	744,905.00	
Net Change in Fund Balance	33,118.19	33,118.19	0.00	33,118.00	0.19	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	33,118.19	33,118.19	0.00	33,118.00	0.19	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	21,335.92	21,335.92	0.00	21,336.00	-0.08	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	21,335.92	21,335.92	0.00	21,336.00	-0.08	
Expenditures-Not including Transfers Out	79,573.36	79,573.36	0.00	79,573.00	0.36	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	79,573.36	79,573.36	0.00	79,573.00	0.36	
Excess (Deficiency) of Revenues Over Expenditures	-58,237.44	-58,237.44	0.00	-58,237.00	-0.44	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-58,237.44	-58,237.44	0.00	-58,237.00	-0.44	
Beginning Fund Balance - July 1	0.00	0.00	0.00	195,229.00	-195,229.00	Beginning balance difference to be determined
Ending Balance - June 30	-58,237.44	-58,237.44	0.00	136,992.00	-195,229.44	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	1,322,305.00	-1,322,305.00	See page 43 of audit report; Debt Service Fund is not included in Munis
Total Revenues	0.00	0.00	0.00	1,322,305.00	-1,322,305.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	2,275,127.00	-2,275,127.00	
Total Expenditures	0.00	0.00	0.00	2,275,127.00	-2,275,127.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-952,822.00	952,822.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	935,000.00	-935,000.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	935,082.00	-935,082.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	917,261.00	-917,261.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	952,821.00	-952,821.00	
Net Change in Fund Balance	0.00	0.00	0.00	-1.00	1.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	-1.00	1.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	22,756,030.82	23,083,621.49	-327,590.67	24,405,927.00	-1,322,305.51	See explanations above
Total Expenditures - Governmental Funds	21,756,992.56	22,081,492.46	-324,499.90	23,421,537.00	-1,340,044.54	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	999,038.26	1,002,129.03	-3,090.77	984,390.00	17,739.03	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	102,783.25	102,783.25	0.00	120,521.00	-17,737.75	
Net Change in Fund Balance - Governmental Funds	1,101,821.51	1,104,912.28	-3,090.77	1,104,911.00	1.28	
Beginning Fund Balance - July 1 - Governmental Funds	4,506,579.66	4,506,579.66	0.00	4,748,148.00	-241,568.34	
Ending Fund Balance - June 30 - Governmental Funds	5,608,401.17	5,611,491.94	-3,090.77	5,853,059.00	-241,567.06	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	284,617.18	284,617.18	0.00	284,617.00	0.18	
Total Operating Revenues	284,617.18	284,617.18	0.00	284,617.00	0.18	
Expenditures-Not including Transfers Out or On-behalf	1,232,753.76	1,302,647.13	-69,893.37	1,376,265.00	-73,617.87	
Expenditures-On Behalf	111,607.58	111,607.58	0.00	0.00	111,607.58	
Expenditures - Depreciation Only (Fund 81)	0.00	38,592.94	-38,592.94	38,593.00	-0.06	
Total Operating Expenses	1,344,361.34	1,452,847.65	-108,486.31	1,414,858.00	37,989.65	
Operating Income (Loss)	-1,059,744.16	-1,168,230.47	108,486.31	-1,130,241.00	-37,989.47	
Non-Operating Revenue - Interest Income Only (Local) - 1510	19,932.25	19,932.25	0.00	19,932.00	0.25	
Revenue (State) - 3XXX	15,498.00	15,498.00	0.00	127,106.00	-111,608.00	
Revenue (State) - 3900 (On-Behalf Payments)	111,607.58	111,607.58	0.00	0.00	111,607.58	
Donated Commodities - 4550	0.00	82,096.00	-82,096.00	82,096.00	0.00	
Revenue (Federal) - 4XXX, not 4550	929,883.50	929,883.50	0.00	929,884.00	-0.50	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,076,921.33	1,159,017.33	-82,096.00	1,159,018.00	-0.67	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	17,177.17	-9,213.14	26,390.31	28,777.00	-37,990.14	See page 21 of audit report
Beginning Net Assets - July 1	467,634.48	467,634.48	0.00	807,203.00	-339,568.52	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	484,811.65	458,421.34	26,390.31	835,980.00	-377,558.66	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	83,527.74	83,527.74	0.00	83,528.00	-0.26	See page 45 of audit report
Total Operating Revenues	83,527.74	83,527.74	0.00	83,528.00	-0.26	
Expenditures-Not including Transfers Out	130,951.10	130,951.10	0.00	130,951.00	0.10	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	130,951.10	130,951.10	0.00	130,951.00	0.10	
Operating Income (Loss)	-47,423.36	-47,423.36	0.00	-47,423.00	-0.36	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	24,767.46	24,767.46	0.00	43,570.00	-18,802.54	
Revenue (State) - 3900 (On-Behalf Payments)	18,802.13	18,802.13	0.00	0.00	18,802.13	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	State grants, see page 45 of audit report
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	43,569.59	43,569.59	0.00	43,570.00	-0.41	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-3,853.77	-3,853.77	0.00	-3,853.00	-0.77	
Beginning Net Assets - July 1	38,998.50	38,998.50	0.00	38,999.00	-0.50	
Ending Net Assets - June 30	35,144.73	35,144.73	0.00	35,146.00	-1.27	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	17,330.11	17,330.11	0.00	17,330.00	0.11	Community Education; see page 45 of audit report
Total Operating Revenues	17,330.11	17,330.11	0.00	17,330.00	0.11	
Expenditures-Not including Transfers Out	17,330.11	17,330.11	0.00	17,330.00	0.11	
Total Operating Expenses	17,330.11	17,330.11	0.00	17,330.00	0.11	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	385,475.03	385,475.03	0.00	385,475.00	0.03	
Total Operating Expenses - Proprietary Funds	1,492,642.55	1,601,128.86	-108,486.31	1,563,139.00	37,989.86	See explanations above
Operating Income (Loss) - Proprietary Funds	-1,107,167.52	-1,215,653.83	108,486.31	-1,177,664.00	-37,989.83	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,120,490.92	1,202,586.92	-82,096.00	1,202,588.00	-1.08	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	13,323.40	-13,066.91	26,390.31	24,924.00	-37,990.91	
Net Assets, July 1, 2008 - Proprietary Funds	506,632.98	506,632.98	0.00	846,202.00	-339,569.02	
Net Assets, June 30, 2009 - Proprietary Funds	519,956.38	493,566.07	26,390.31	871,126.00	-377,559.93	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	644,281.00	-644,281.00	School Activity Funds; see page 47 of audit report
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	644,281.00	-644,281.00	
Deductions	0.00	0.00	0.00	630,361.00	-630,361.00	
Total Deductions	0.00	0.00	0.00	630,361.00	-630,361.00	
Change in Net Assets	0.00	0.00	0.00	13,920.00	-13,920.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	152,689.00	-152,689.00	
Ending Net Assets - June 30	0.00	0.00	0.00	166,609.00	-166,609.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	331.21	331.21	0.00	331.00	0.21	Private Purpose Trust Fund; see page 47 of audit report
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	331.21	331.21	0.00	331.00	0.21	
Deductions	600.00	600.00	0.00	600.00	0.00	
Total Deductions	600.00	600.00	0.00	600.00	0.00	
Change in Net Assets	-268.79	-268.79	0.00	-269.00	0.21	
Beginning Net Assets - July 1	8,016.56	8,016.56	0.00	8,017.00	-0.44	
Ending Net Assets - June 30	7,747.77	7,747.77	0.00	7,748.00	-0.23	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	331.21	331.21	0.00	644,612.00	-644,280.79	See above
Total Deductions - Fiduciary Funds	600.00	600.00	0.00	630,961.00	-630,361.00	
Change in Net Assets - Fiduciary funds	-268.79	-268.79	0.00	13,651.00	-13,919.79	
Beginning Net Assets July 1 - Fiduciary Funds	8,016.56	8,016.56	0.00	160,706.00	-152,689.44	
Ending Net Assets - June 30 - Fiduciary Funds	7,747.77	7,747.77	0.00	174,357.00	-166,609.23	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	111,607.58	111,607.58	0.00	111,608.00	-0.42	Refer to page 41 of audit report
Fund 51 - On-Behalf Expenditures	111,607.58	111,607.58	0.00	111,608.00	-0.42	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	16,728.44	1,029,587.34	-1,012,858.90	1,029,587.00	0.34	Refer to page 34 of audit report
Depreciation Expense - Fund 81	0.00	38,592.94	-38,592.94	38,593.00	-0.06	Refer to page 35 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	3,542,192.08	3,869,782.75	-327,590.67	3,869,782.75	0.00	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See page 41 of audit report; note O, Onbehalf payments total \$3,869,783
On-Behalf Payments (Audit - KDE Web)	-3,542,192.08	-3,869,782.75	327,590.67	-3,869,782.75	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	16,728.44	1,029,587.34	-1,012,858.90	0.00	1,029,587.34	Not evaluating at this time
Change Total assets	-16,728.44	-1,029,587.34	1,012,858.90	0.00	-1,029,587.34	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-16,728.44	-1,029,587.34	1,012,858.90	0.00	-1,029,587.34	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	38,592.94	-38,592.94	0.00	38,592.94	Not evaluating at this time
Change Total assets	0.00	-38,592.94	38,592.94	0.00	-38,592.94	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-38,592.94	38,592.94	0.00	-38,592.94	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	16,728.44	1,068,180.28	-1,051,451.84	0.00	1,068,180.28	See above
Change in Total Fixed Assets	-16,728.44	-1,068,180.28	1,051,451.84	0.00	-1,068,180.28	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-16,728.44	-1,068,180.28	1,051,451.84	0.00	-1,068,180.28	